IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION

WRIT PETITION NO. 4890 OF 2004

Vada Timber Industries Private Limited — Petitioner
vs.
The Union of India & ors. — Respondents

Mr.Anupan Dighe i/b. M/s.DSK Legal for the petitioner.

Mr.R.V.Desai along with Mr.S.V. Bharucha i/b.
Mr.T.C.Kaushik for respondents 1 to 3.

CORAM : R. M. LODHA &
J.P. DEVADHAR,JJ.

DATED : 15th September 2004

P.C.

Heard.

2. The learned counsel for the petitioner submits that the evidence available before the authorities below was not sufficient to reach the conclusion that the goods in fact were not received by the petitioner on 19th November 1996 and 21st November 1996.

3. We find no merit in the submission of the learned counsel for the petitioner.

4. The authorities below have referred to the statements recorded during the course of investigation and then found as a matter of fact that the goods were never received by the petitioner, but they were diverted through one Durian Industries and the petitioner sought to take benefit of modvat credit.

5. We do not find any infirmity in the approach of the authorities below. No case for invocation of extraordinary jurisdiction is made out.

6. Writ petition is dismissed in limine.

(R.M. LODHA, J.)

(J.P. DEVADHAR,J.)